



COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
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GAIL FARBER, Director

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

July 13, 2010

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON
ANNEXATION 37-34, LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2008-06
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 37, Acton.

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 37-34 and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 37, Acton, and therefore are exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 37-34, Local Agency Formation Commission Designation 2008-06 to Los Angeles County Waterworks District No. 37, Acton.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 37-34 to the Los Angeles County Waterworks District No. 37, Acton (District), includes approximately 10.06 acres of vacant land in the unincorporated area of Los Angeles County,

commonly known as Acton. This area is proposed for the construction of two single-family residences to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the County of Los Angeles Public Library, the County of Los Angeles Road District No. 5, the Consolidated Fire Protection District of Los Angeles County, the County of Los Angeles Flood Control District, and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' share of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Operational Effectiveness (Goal 1) and Community and Municipal Services (Goal 3) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include the County General Fund, the County of Los Angeles Public Library, the County of Los Angeles Road District No. 5, the Consolidated Fire Protection District of Los Angeles County, and the County of Los Angeles Flood Control District; together with the Antelope Valley Resource Conservation District and the Antelope Valley-East Kern Water Agency.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,



GAIL FARBER
Director

GF:AA:ea

Enclosures

- c: Chief Executive Office
- County Counsel
- Executive Office
- Assessor
- Auditor-Controller
- Fire Department
- Public Library
- LAFCO
- Antelope Valley Resource Conservation District
- Antelope Valley-East Kern Water Agency

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED AS ANNEXATION 37-34, LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2008-06, TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 37, ACTON

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 37, Acton; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; the Consolidated Fire Protection District of Los Angeles County; and County of Los Angeles Flood Control District; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-34 to Los Angeles County Waterworks District No. 37, Acton, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 37, Acton; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; the Consolidated Fire Protection District of Los Angeles County; and County of Los Angeles Flood Control District; Antelope Valley Resource Conservation District, and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-34 is approved and accepted.
2. For fiscal years commencing on or after July 1, 2011, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 37-34 shall be allocated to the affected agencies as indicated in the enclosed worksheet (Exhibit A).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 37-34.
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the _____ day of _____, 2010, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 37, Acton.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

ANDREA SHERIDAN ORDIN
County Counsel

By 
Deputy

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT AND THE
BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER
AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF
PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 37-34, LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2008-06, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 37, ACTON**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 37, Acton; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; the Consolidated Fire Protection District of Los Angeles County; and County of Los Angeles Flood Control District; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-34 to Los Angeles County Waterworks District No. 37, Acton, is as set forth:

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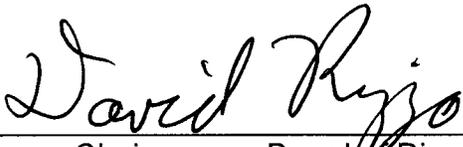
PASSED, APPROVED, AND ADOPTED this 13th day of April, 2010, by the following vote:

AYES: 7

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT AND THE
BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER
AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF
PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
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COMMISSION DESIGNATION 2008-06, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 37, ACTON**

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 37, Acton; County of Los Angeles Public Library; County of Los Angeles Road District No. 5; the Consolidated Fire Protection District of Los Angeles County; and County of Los Angeles Flood Control District; together with the Board of Directors of the Antelope Valley Resource Conservation District and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 37-34 to Los Angeles County Waterworks District No. 37, Acton, is as set forth:

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4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 26 day of May, 2010, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

Kathleen Bur

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Dante Gordon
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 37 ACTON
 Account No. 046.80
 TRA: 8927
 Effective Date: July 1, 2011
 Annexation Number: 37-34, LAFCO 2008-06

Waterworks District # 37, Acton
 Based on their 2009-10 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.242604010	24.2604%	0.015448872	0.003747958	-0.003836148	0.238767862
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000135438	0.0135%	0.015448872	0.000002092	0.000000000	0.000135438
3.01 L.A. COUNTY LIBRARY	0.028831388	2.8831%	0.015448872	0.000445412	-0.000445412	0.028385976
5.25 ROAD DIST # 5	0.007469408	0.7469%	0.015448872	0.000115394	-0.000115394	0.007354014
7.30 CONSOL. FIRE PRO. DIST. OF L.A. CO.	0.185810671	18.5811%	0.015448872	0.002870565	-0.002870565	0.182940106
7.31 L A C FIRE-FFW	0.005573080	0.5573%	0.015448872	0.000086098	0.000000000	0.005573080
30.10 L.A. CO. FL. CON. DR. IMP. DIST. MAINT.	0.002234822	0.2235%	0.015448872	0.000034525	-0.000034525	0.002200297
30.70 LA CO FLOOD CONTROL MAINT	0.012659623	1.2660%	0.015448872	0.000195577	-0.000195577	0.012464046
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000000000	0.0000%	0.015448872	0.000000000	0.000000000	0.000000000
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.022753591	2.2754%	0.015448872	0.000351517	-0.000351517	0.022402074
400.00 EDUCATIONAL REV AUGMENTATION FD	0.049098122	4.9098%	0.015448872	0.000758511	Exempt	0.049098122
400.01 EDUCATIONAL AUG FD IMPOUND	0.131877650	13.1878%	0.015448872	0.002037361	Exempt	0.131877650
400.15 COUNTY SCHOOL SERVICES	0.001679432	0.1679%	0.015448872	0.000025945	Exempt	0.001679432
400.21 CHILDREN'S INSTIL TUITION FUND	0.003331776	0.3332%	0.015448872	0.000051472	Exempt	0.003331776
792.04 ANTELOPE VY .JT. COMMUNITY COLL.	0.032193621	3.2194%	0.015448872	0.000497355	Exempt	0.032193621
935.03 ACTON-AGUA DULCE UNIF SD	0.273747368	27.3747%	0.015448872	0.004229088	Exempt	0.273747368
046.80 Waterworks Dist # 37 ACTON	0.000000000	0.0000%	0.015448872	0.000000000	0.000000000	0.007849140
Total	1.000000000	100.0000%		0.015448872	-0.007849140	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.